











# AUDIT INSTRUCTIONS

## Volume II

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### INTRODUCTORY NOTE.

The instructions contained in this Manual are merely intended for the guidance of Audit Officers and are to be followed in interpreting the rules or orders to which they refer. They are not intended to override any orders issued by the Governor General in Council or a Governor in Council in exercise of any specific powers or discretionary right vested in them under the statute or rules issued under the statute. In view of the provisions of Fundamental Rule 8 it is necessary to state that those instructions which purport to interpret any Fundamental Rule embody the views of the Finance Department of the Government of India.

M. F. GAUNTLETT,

*Auditor General.*

*31st May 1924.*





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# Audit Instructions.

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#### *Vacation counting as duty for the purpose of Average Pay.*

83. In the case of a Government servant of a vacation department, the vacations falling in the period of 12 complete months immediately preceding the month in which leave is taken should be treated as duty under Fundamental Rule 82(b) and the emoluments drawn by the Government servant during the vacations should be treated as pay drawn on duty and should therefore be taken into account in determining his leave salary during the succeeding leave.

(File No. 337 Audit of 1922.)

#### *Allowances granted to Professors of Medical Colleges.*

84. The allowances granted to Professors of Medical Colleges who are denied the privilege of private practice should be treated as compensatory allowances.

(File No. 35 Audit of 1922.)

#### *Allowances granted to medical officers in medical charge of Railway employees.*

85. If the allowances granted to medical officers in medical charge of Railway employees are paid from general revenues they may be classified as 'special pay.' If they are paid by companies they cannot be treated as 'special pay' unless contribution is paid.

(File No. CS. 3265 and 3266 of 1922.)

#### *Powers of a Local Government in respect of fixing initial pay for Government servants on time-scale.*

86. It is not the intention of Fundamental Rule 19 that it should give a local Government power to grant less pay than is permissible under Fundamental Rules 22 and 23.

(File No. 408 Audit of 1923.)

#### *Fixation of initial pay when only the maximum pay of a post is changed.*

87. If the maximum pay of a post is altered with no change in the rate of increment and the minimum, the initial pay of the holder of that post should be fixed under Fundamental Rule 22(b) and not under Fundamental Rule 22(a), even though he may be holding the post substantively.

(File No. 284 Audit of 1923)

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*Honoraria or Fees to Medical Officers.*

88. The honoraria and fees referred to in this note appertain to work done in a professional capacity and should be governed by the existing rules in Article 74(d), Civil Service Regulations, till they are modified. If a medical officer in civil employ performs work such as the conduct of a University examination, such work is not professional, and the fees payable therefor should be regulated by the rules in Article 72(c), Civil Service Regulations, till subsidiary rules are issued by the local Government under Fundamental Rule 47.

(File No. 7 Audit of 1923.)

*Date of Deputation.*

89. The period of the deputation runs from the date on which the Government servant makes over charge of his office in India to the date on which he resumes it : or if the Government servant is on leave out of India at the time he is placed on deputation, the period of the deputation is the time actually occupied by the duty.

(Note 1 under C. S. R., Article 85, and File No. 38 Audit of 1923.)

*Interpretation of the expression "the first occasion on which any Government servant takes leave."*

90. The expression "the first occasion hereafter on which any Government servant takes leave" appearing in paragraph 4 of Government of India, Finance Department, letter No. 1079 C. S. R., dated the 26th October 1921, should be interpreted to refer, in the case of a Government servant who was on leave on the 1st January 1922 and who postpones coming under the Fundamental Rules till after his return from leave, to the first occasion on which he takes leave under the Fundamental Rules. In the case of a Government servant who has exercised the option of cancelling the unexpired portion of his leave and coming under the Fundamental Rules with effect from the 1st January 1922, he may do so without reference to the concession of drawing during 'leave corresponding to privilege leave' the pay of the post on which he has a lien, but will be entitled to enjoy that concession on the next occasion on which he takes leave thereafter, subject, however, to the proviso that, if he definitely asks that the substituted leave from the 1st January 1922 should be reckoned as the first occasion on which he takes leave under the Fundamental Rules, his request should be complied with.

(File No. 1 Reforms of 1922.)

*Interpretation of the expression "that portion of leave which corresponds to privilege leave."*

91. The expression "that portion of leave which corresponds to privilege leave" occurring in paragraph 4 of Government of India, Finance Department,

## AUDIT INSTRUCTIONS.

Letter No. 1079 C. S. R., dated 26th October 1921, should be interpreted to mean in the case of leave taken after the 1st January 1922 the first four months of any period of leave on average pay or any longer period of leave during which Note 1 under Fundamental Rule 89 makes maximum limits of average pay inapplicable. Such leave is in all other connections being treated as though it were privilege leave and may be treated similarly in this connection also.

(File No. 23 Audit of 1923.)

*Leave to Government servants who are detached for other duty.*

92. A Government servant who has been detached for other duty and whose lien on his substantive post has been suspended under Fundamental Rules 13 and 14 continues to earn leave under Sections I to V of Chapter X of the Fundamental Rules.

(File No. 48 Audit of 1923.)

*Interpretation of the term "Government servant."*

93. The term "Government servant" in line 1 of this rule applies to a permanent Government servant only.

(File No. 418 Audit of 1923.)

*Admission to Special Leave Rules while on leave.*

94. A Government servant who becomes eligible to the Special Leave Rules while he is on leave under the Ordinary Leave Rules may, from the date he becomes so eligible, change the balance of his leave to leave under the Special Leave Rules.

(File No. 187 Audit of 1922.)

*Subsidiary leave counting as period spent on duty.*

95. The expression "period spent on duty" in clause (b) (i) (2) and (b) (ii) (2) of this rule includes also periods of subsidiary leave taken under the rules in force prior to the 29th July 1920.

(File No. 117 Audit of 1923.)

*Grant of leave not due.*

96. Leave not due may not be granted to a Government servant unless there is a prospect of his returning to duty and earning leave equivalent to the amount of "leave not due" which he has taken. This condition does not, however, apply in the case of an I.C.S. or a Military Commissioned Officer who takes leave not due up to the maximum limit prescribed in Note 2 (ii) under Fundamental Rule 78.

(File No. 270 Audit of 1923.)

## AUDIT INSTRUCTIONS.

*Maximum limit of continuous absence on leave combined with vacation. \* \* \**

- d). 97. The limit of 28 months of continuous absence prescribed in this rule includes the period of vacation, if any, with which leave is combined.

(File No. 217 Audit of 1923.)

*Maximum limit of leave combined with vacation counting as service for pension.*

- d). 98. For the purposes of Government of India, Finance Department, Resolution No. 1260-C.S.R., dated the 21st December 1921, a Government servant of a vacation department who combines vacation with leave on average pay can count as service for pension only a total period of four months on each occasion.

(File No. 340 Audit of 1922.)

*Interpretation of the expression "pay at the time of taking leave."*

99. The term "pay" appearing in the expression "his pay at the time of taking leave" in the note under this rule should be interpreted as including the pay which a Government servant with a substantive post on a permanent establishment draws for officiating in another permanent post or for holding a temporary post either substantively or in an officiating capacity.

(File No. 1 Reforms of 1922.)

*Vacation treated as the equivalent of leave on average pay.*

100. The intention is that vacation should be treated as the equivalent of the leave on average pay for the purposes of this rule and Government of India, Finance Department, Resolution No. 1289-C. S. R., dated the 10th January 1922.

(File No. 182 Code of 1922.)

*Extent of the applicability of the rate of Exchange at 1s. 4d. per rupee.*

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101. For the purposes of the Government of India, Finance Department, Resolution No. 1289-C.S.R., dated the 10th January 1922, prescribing the rate of exchange at which leave salary shall be converted into sterling, an officer who had more than four months' privilege leave credited to his account on 1st January 1922 under Fundamental Rule 77 will, on the first occasion on which he takes leave on average pay, convert his leave salary at 1s. 4d. the rupee for the whole period of the leave on average pay so credited to his account. In the case of officers on leave on 1st January 1922, who exercised the option of having the unexpired portion of their leave cancelled, and took the balance under the Fundamental Rules, the minimum of 1s. 4d. should apply to that portion only of leave which was credited as privilege leave in the leave account made up to the 1st January 1922.

(File No. 1 Reforms of 1922.)

## AUDIT INSTRUCTIONS.

*Maximum period of leave during which compensatory allowance is admissible*

102. Under this rule the maximum period during which a Government servant can be allowed to draw compensatory allowances while on leave four months (or six months in the case of leave admissible under the special concession referred to in Note 1 to Fundamental Rule 89). The length of the total period of leave is irrelevant, but compensatory allowances cannot be drawn during any period of leave which is not leave on average pay.

(File No. 351 Audit of 1923)

*Conditions of admissibility of exchange compensation allowance during leave*

103. Exchange compensation allowance, if otherwise admissible, may be drawn during the whole of the period of leave on average pay corresponding to the amount of privilege leave at a Government servant's credit on 1st January 1922, which may extend to six months under the special concession referred to in Note 1 to Fundamental Rule 89.

(File No. 267 Audit of 1923.)

*Rules applicable for claims to Travelling Allowance.*

104. A Government servant's claims to Travelling Allowance should be regulated by the rules in force at the time the journey, in respect of which they are made, was undertaken.

(File No. 260 Audit of 1923)

*Joining time on return from leave combined with vacation.*

105. If vacation is combined with leave, joining time should be regulated under clause (b) (i) of Fundamental Rule 105 if the total period of leave and vacation combined is of not more than four months' duration and under clause (c) if the leave out of India and vacation combined is more than four months.

(File No. 231 Audit of 1923)

*Joining time on change of appointment during leave.*

106. In the case of a Government servant who is appointed while on leave of not more than four months' duration to a post other than that from which he took leave the full joining time calculated under Supplementary Rule 30 is admissible irrespective of the date on which the orders of transfer were received by the Government servant concerned. Should the Government servant join his new appointment before the expiry of such leave plus the joining time admissible, the period short taken should be considered as leave not enjoyed and a corresponding portion of the leave sanctioned should be cancelled without any reference to the authority which granted the leave.

(G. I. No. 5119-F, D., dated 4th October 1901  
(File No. 346 Audit of 1923)

AUDIT INSTRUCTIONS.

*Pay and increments during joining time on transfer from one officiating post to another.*

107. An Indian Civil Service officer when transferred from one officiating post on the superior scale to another such post, is entitled to the superior scale rate of pay during joining time and if his increment, on the superior scale accrues to him within the period of the joining time, he is entitled to draw it from the date on which it falls due.

(File No. 479 Audit of 1923.)

*Application of Fundamental Rules to extensions of Foreign Service originally sanctioned under the old rules.*

108. Extensions of periods of deputation on foreign service ending on and after the 1st January 1922, of Government servants who were transferred to foreign service prior to that date, should be treated as fresh transfers and dealt with under the Fundamental Rules.

(File No. 498-E. of 1923.)

*Application of revised rates of foreign service contributions to officers transferred before 27th January 1922.*

109. The revised rates of foreign service contributions prescribed in paragraph 2 of Government of India, Finance Department, letter No. 64-E.B., dated the 27th January 1922, apply also to officers who were transferred to foreign service prior to 27th January 1922 and the extension of whose service sanctioned on or after that date, but in such cases they take effect from the date from which the extension commences.

(File No. 10 Reforms of 1922.)

*Application of Fundamental Rules to employees of local funds administered by Government.*

110. Employees of local funds administered by Government who are not paid from general revenues and are, therefore, not Government servants are subject to the provisions of Chapters I to XI of the Fundamental Rules.

(File No. 39 Audit of 1924.)

**Section II—Audit Instructions relating to the Supplementary Rules made by the Governor General in Council.**

*Maximum period and conditions of admissibility of compensatory allowances during leave.*

111. Under these rules the maximum period during which a Government servant can draw compensatory allowances while on leave is four months (or six months in the case of leave admissible under the special concession referred

## AUDIT INSTRUCTIONS.

to in Note 1 to Fundamental Rule 89). The length of the total period of leave is irrelevant but these allowances cannot be drawn during any period of leave which is not leave on average pay. A Government servant can draw such allowances while on transfer to another post only if the period of transfer does not exceed four months.

In regard to the certificate required under clause (1) of Rule 6, the certifying authority (though he may write the certificate at any time) should certify that when the officer went on leave or on temporary duty, he had an expectation to return to the post from which he took leave or was transferred and to which the compensatory allowances were attached.

As regards the certificate of the Government servant (*vide* clause 2 under Rule 6) that he actually incurred the expenditure, the Audit Officer is entitled to call for particulars and disallow the claim, if he is not satisfied with the details given.

(File No. 351 Audit of 1923.)

*Rate of daily allowance to menials when travelling over more than one province.*

112. Daily allowance at As. 3 a day, mentioned in clause (iv) of Rule 51(a) is admissible throughout the tour to a Government servant whose journey extends over more than one province, except when travelling in a province, in which under Rule 51(b) as amended by Government of India, Finance Department, Resolution No. 85-A C.S.R., dated the 29th May 1923, a higher rate is permissible.

(File No. 87 Audit of 1924.)

*Interpretation of the proviso "when the day of arrival and the day of departure are consecutive."*

113. The proviso "when the day of arrival and the day of departure are consecutive, daily allowance can be drawn for one day only" applies not only in cases when the date of departure falls on the day succeeding the date of arrival but also in cases when the date of arrival at one station is the day following the date of departure from another station.

(File No. 354 Audit of 1923.)

*Transfers not for public convenience.*

114. When a Government servant is transferred otherwise than for the public convenience, a copy of the order of transfer should be sent to the Audit Officer of the circle of audit in which he is serving, with an endorsement stating the reasons for the transfer. In the absence of such an endorsement, the Audit Officer shall assume that the Government servant has been transferred for the public convenience.

In the case of non-gazetted Government servants a certificate from the head of the office will be accepted in lieu of the copy of the order of transfer.

(C. S. R., Art. 1099)



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*Periods of leave.*

115. The different kinds of leave referred to in clauses (a), (b) and (c) of supplementary Rule 285 are cumulative and not alternative.

(File No. 259 Audit of 1923.)

**Section III—Audit Instructions relating to the Civil Service Regulations.**

*Calculation of average emoluments.*

116. For purposes of calculation of "average emoluments" under this Article, an increase of pay which took effect during the currency of privilege leave combined with furlough during the last three years of service, and was actually drawn by a Government servant as part of his privilege leave allowances under Article 60, Civil Service Regulations, is not an "increase in pay not actually drawn" within the meaning of proviso (a) to Rule 1 under Article 187, Civil Service Regulations. The rate of pay during the furlough portion to be taken into account for the calculation of "average emoluments" would be what the Government servant would have drawn had he been on duty, i.e., the increased rate of pay drawn during the privilege leave portion of the combined leave.

(File No. 17 Audit of 1923.)

**Section IV—Audit Instructions relating to the Government of India Act.**

*Emoluments of a Government pensioner employed as a Minister.*

117. A Government pensioner employed as a Minister is entitled to draw his pension in addition to the salary of a Minister.

(File No. 508 Audit of 1923.)

*Effect of the classification of any expenditure under Section 67-A (3) (v) on the accounts classification.*

118. An order of the Governor General in Council classifying, for the purpose of the Government of India Act, Section 67-A (3) (v), any expenditure as "ecclesiastical," "political" or "defence" does not alter the accounts classification of that expenditure.

(File No. Accounts 1548 of 1922.)

*Leave to temporary members of an Executive Council.*

119. The right to count service for leave comes within the expression "advantage" in sub-section (2). A person appointed under sub-section (1) to be a temporary member of an Executive Council to fill a vacancy has, therefore, to forego the right of counting the period of service as a temporary member for leave under the rules to which he was subject at the time of his appointment to that office, and it is not within the competence of the Secretary

## AUDIT INSTRUCTIONS.

of State in Council to sanction under the proviso to Section 85, the continuance of this right.

A person appointed to be a temporary member to fill the place of a permanent member temporarily absent on leave or special duty or temporarily incapable of performing his duty, does not forego the advantage of counting the period of service as a temporary member for leave under the rules to which he was subject at the time of his appointment to that office.

(File No. 219 Audit of 1923.)

*Good Service pension of a temporary member of an Executive Council.*

120. A Good Service pension comes within the meaning of "emoluments and advantages" which a temporary member of Council appointed under Section 92(I) of the Act on a vacancy occurring in the office of a member of an Executive Council must forego.

(C. S. R., Article 540, File No. 46 Code of 1923.)

**Section V—Miscellaneous Audit Instructions.**

*Extent to which leave on average pay under Fundamental Rules counts as privilege leave for purposes of pension.*

121. This rule should be applied in its literal sense. It is not necessary that the four months' leave on average pay referred to in this rule should be the amount that would be admissible as privilege leave under the conditions laid down in the Civil Service Regulations.

(File No. 327A of 1923.)

(Letter No. 95A—327 of 1923.)

*Interpretation of the word 'drawn.'*

122. *Exchange Compensation Allowance.*—The word "drawn" in paragraph 3 of this resolution should be interpreted as "earned."

(File No. 277 Audit of 1922.)

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*Note of Posting of Corrections.*

Serial num- ber of cor- rection.	Para. affected.	Date of posting.	Serial num- ber of cor- rection.	Para. affected.	Date	Serial num- ber of cor- rection.	Para. affected.	Date of posting.





